

## § 36.302

Network Operations Expenses—Account 6530.	36.353.
Access Expenses—Account 6540.	36.354.
Depreciation and Amortization Expenses—Account 6560.	36.361.
Customer Operations Expenses:	
General .....	36.371.
Marketing—Account 6610 .....	36.372.
Services—Account 6620 .....	36.373.
Telephone Operator Services .....	36.374.
Published Director Listing .....	36.375.
All Other .....	36.376.
Category 1—Local Bus. Office Expense.	36.377.
Category 2—Customer Services (Revenue Accounting).	36.378.
Message Processing Expense ..	36.379.
Other Billing and Collecting Expense.	36.380.
Carrier Access Charge Billing and Collecting Expense.	36.381.
Category 3—All other Customer Service Expense.	36.382.
Corporate Operations Expenses:	
General .....	36.391.
Executive and Planning Expenses—Account 6710 and General and Administrative Expenses—Account 6720.	36.392.
Operating Taxes—Account 7200	36.411 and 36.412.
Equal Access Expenses .....	36.421.

[52 FR 17229, May 6, 1987, as amended at 53 FR 33012, Aug. 29, 1988]

### § 36.302 General.

(a) This section sets forth procedures for the apportionment among the operations of operating expenses and operating taxes.

(b) As covered in § 36.2 (c) and (d), the treatment of expenses relating to plant furnished to and obtained from others under rental arrangements is consistent with the treatment of such plant.

(c) In accordance with requirements in part 32 § 32.5999 (f) expenses recorded in the expense accounts are segregated in the accounting process among the following subsidiary record categories as appropriate to each account:

Salaries and Wages  
Benefits  
Rents  
Other Expenses  
Clearances

(1) Subsidiary Record Categories (SRC) for Salaries and Wages, Benefits

## 47 CFR Ch. I (10–1–00 Edition)

and Other Expenses are applicable to all of the expense accounts except for: Access Expense contained in Account 6540

Depreciation and Amortization Expenses—Account 6560

(i) SRC for access expenses are maintained to identify interstate and state access expense and billing and collection expense for carrier's carrier.

(ii) Depreciation and Amortization Expense SRCs identify the character of the items contained in the account.

(2) SRCs for Rents and Clearance are only applicable to the Plant Specific Operating Expense accounts 6110 thru 6410.

### PLANT SPECIFIC OPERATIONS EXPENSES

#### § 36.310 General.

(a) Plant specific operations expenses include the following accounts:

Network Support Expenses	Account 6110
General Support Expenses ..	Account 6120
Central Office Switching Expenses.	Account 6210
Operators System Expenses	Account 6220
Central Office Transmission Expenses.	Account 6230
Information Origination/Termination Expenses.	Account 6310
Cable and Wire Facilities Expenses.	Account 6410

(b) These accounts are used to record costs related to specific kinds of telecommunications plant and predominantly mirror the telecommunications plant in service detail accounts. Accordingly, these expense accounts will generally be apportioned in the same manner as the related plant accounts.

(c) Except where property obtained from or furnished to other companies is treated as owned property by the company making the separation, and the related operating rents are excluded from the separation studies as set forth in § 36.2 (c) and (d), amounts are apportioned among the operations on bases generally consistent with the treatment prescribed for similar plant costs and consistent with the relative magnitude of the items involved.

[52 FR 17229, May 6, 1987, as amended at 53 FR 33012, Aug. 29, 1988]